



Agency Records Disposition Schedule

Department: Department of Revenue

Section: General Services

Division: Administration Division

Sub-Section: Sales/Use Tax

TITLE: Certified Mailing Sheets

CUTOFF: EOSFY

DESCRIPTION: Assessments, defaults and bad check collection documentation. Proof of mailing is used in case of protest.

RETENTION: Years: 5 Months: 0 Days: 0

NOTES: The Department of Revenue has five years from date of assessment to initiate collection.

DISPOSITION ACTION: Destroy

SERIES: 7141

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012

TITLE: Leins (microfilm)

CUTOFF:

DESCRIPTION: Liens filed and/or released, Recorder of Deeds (ROD) payments; Sales, Withholding Individual Income, and Corporate Tax.

RETENTION: Years: 10 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 7143

SERIES STATUS: Approved

APPROVAL DATE:

7/31/2003

TITLE: Out of Business Files

CUTOFF: EOSFY in which business closed

DESCRIPTION: Includes all businesses regardless of size or type that have ceased operations. File contains sales tax return and correspondence.

RETENTION: Years: 5 Months: 0 Days: 0

NOTES: The Department of Revenue has five years from date of assessment to initiate collection.

DISPOSITION ACTION: Destroy

SERIES: 7135

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012



Agency Records Disposition Schedule

Department: Department of Revenue

Section: General Services

Division: Administration Division

Sub-Section: Sales/Use Tax

TITLE: Sales Returns (imaged)

CUTOFF:

DESCRIPTION: Sales tax returns, vouchers, correspondence, and demand statements
(must be audited before destruction)

RETENTION: Years: 10 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 7142

SERIES STATUS: Approved

APPROVAL DATE: 7/31/2003

TITLE: Sales Tax assessments (microfilm)

CUTOFF:

DESCRIPTION: Central office copy of Motor Vehicle sales tax assessment letters sent to
taxpayers. (RSMo Chapter 516) *

RETENTION: Years: 5 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 7144

SERIES STATUS: Approved

APPROVAL DATE: 7/31/2003
